

Internal Revenue bulletin

Bulletin No. 1999-33
August 16, 1999

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 99-34, page 247.

LIFO; price indexes; department stores. The June 1999 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, June 1999.

EMPLOYEE PLANS

Announcement 99-84, page 248.

This document contains corrections to T.D. 8806, 1999-6 I.R.B. 4, final regulations relating to employee stock owner-

ship plans and protected benefits under section 411(d)(6) of the Code and qualified retirement plan benefits.

EXEMPT ORGANIZATIONS

Announcement 99-85, page 248.

A list is given of organizations now classified as private foundations.

Finding Lists begin on page ii.



Department of the Treasury
Internal Revenue Service

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities

and by applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and proce-

dures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the first Bulletin of the succeeding semiannual period, respectively.

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Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 472.—Last-in, First-out Inventories

26 CFR 1.472-1: Last-in, first-out inventories.

LIFO; price indexes; department stores. The June 1999 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, June 30, 1999.

Rev. Rul. 99-34

The following Department Store Inventory Price Indexes for June 1999 were issued by the Bureau of Labor Statistics. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory methods for tax years ended on, or with reference to, June 30, 1999.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups - soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

Bureau of Labor Statistics, Department Store Inventory Price Indexes By Department Groups (January 1941 = 100, unless otherwise noted)

Groups	June 1998	June 1999	Percent Change from June 1998 to June 1999 ¹
1. Piece Goods.	513.9	555.1	8.0
2. Domestics and Draperies	618.6	630.1	1.9
3. Women's and Children's Shoes.	659.3	645.1	-2.2
4. Men's Shoes	906.7	876.9	-3.3
5. Infants' Wear	623.1	610.1	-2.1
6. Women's Underwear.	567.7	561.4	-1.1
7. Women's Hosiery	308.3	322.8	4.7
8. Women's and Girls' Accessories.	536.2	549.3	2.4
9. Women's Outerwear and Girls' Wear	410.0	392.0	-4.4
10. Men's Clothing	616.6	624.1	1.2
11. Men's Furnishings.	599.1	630.4	5.2
12. Boys' Clothing and Furnishings	494.6	488.9	-1.2
13. Jewelry	970.3	961.2	-0.9
14. Notions	776.0	747.4	-3.7
15. Toilet Articles and Drugs.	948.5	968.8	2.1
16. Furniture and Bedding	689.3	682.9	-0.9
17. Floor Coverings.	604.0	602.7	-0.2
18. Housewares	818.6	801.4	-2.1
19. Major Appliances	236.7	235.7	-0.4
20. Radio and Television	71.9	66.3	-7.8
21. Recreation and Education ²	104.8	98.7	-5.8
22. Home Improvements ²	133.1	127.6	-4.1
23. Auto Accessories ²	107.2	106.7	-0.5
Groups 1 - 15: Soft Goods.	600.1	599.9	0.0
Groups 16 - 20: Durable Goods	463.6	452.2	-2.5
Groups 21 - 23: Misc. Goods ²	108.9	104.1	-4.4
Store Total ³	550.7	545.0	-1.0

¹ Absence of a minus sign before percentage change in this column signifies price increase.

² Indexes on a January 1986=100 base.

³ The store total index covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

Drafting Information

The principal author of this revenue ruling is Richard C. Farley, Jr. of the Office of Assistant Chief Counsel (Income Tax and

Accounting). For further information regarding this revenue ruling, contact Mr. Farley on (202) 622-4970 (not a toll-free call).

Part IV. Items of General Interest

Employee Stock Ownership Plans; Section 411(d)(6) Protected Benefits; Qualified Retirement Plan Benefits; Correction

Announcement 99-84

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to T.D. 8806, 1999-6 I.R.B. 4, final regulations which were published in the **Federal Register** on Friday, January 8, 1999, (64 F.R. 1125), relating to employee stock ownership plans and protected benefits under section 411(d)(6) and qualified retirement plan benefits.

DATES: This correction is effective January 8, 1999.

FOR FURTHER INFORMATION CONTACT: Linda S. F. Marshall, (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject to this correction are under section 411 of the Internal Revenue Code.

Need for Correction

On January 8, 1999, final regulations (T.D. 8806, 1999-6 I.R.B. 4) were published in the **Federal Register** (64 F.R. 1125). These regulations inadvertently amended §1.411(d)-4 Q&A-2(d)(2)(ii) instead of §1.411(d)-4 Q&A-2(d)(1)(ii). This document is correcting this amendment by providing the correct language for §1.411(d)-4 Q&A-2(d)(1)(ii) and restoring the language for §1.411(d)-4 Q&A-2(d)(2)(ii).

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and record-keeping requirements.

Correction of Publication

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendments:

PART 1 — INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805***

§1.411(d)-4 [Corrected]

Par. 2. Section 1.411(d)-4 Q&A-2 is amended by:

1. Removing paragraph (d)(1)(ii).
2. Redesignating paragraph (d)(2)(ii) as paragraph (d)(1)(ii).
3. Adding paragraph (d)(2)(ii).

The addition reads as follows:

§1.411(d)-4 Section 411(d)(6) protected benefits.

* * * * *

Q-2: ***

A-2: ***

(d) ***

(2) ***

(ii) *ESOP investment requirement.* Except as provided in paragraph (d)(2)(iii) of this Q&A-2, benefits provided by employee stock ownership plans will not be eligible for the exceptions in paragraph (d)(1) of this Q&A-2 unless the benefits have been held in a tax credit employee stock ownership plan (as defined in section 409 (a)) or an employee stock ownership plan (as defined in section 4975 (e)(7)) subject to section 409 (h) for the five-year period prior to the exercise of employer discretion or any amendment affecting such benefits and permitted under paragraph (d)(1) of this Q&A-2. For purposes of the preceding sentence, if benefits held under an employee stock ownership plan are transferred to a plan that is an employee stock ownership plan at the time of transfer, then the consecutive periods under the transferor and transferee employee stock ownership plans may be aggregated for purposes of meeting the five-year requirement. If the benefits are held in an employee stock ownership plan throughout the entire period of their existence, and such total period of existence is less than five years, then such lesser period may be substituted for the five year requirement.

* * * * *

Cynthia E. Grigsby,
Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on July 19, 1999, 8:45 a.m., and published in the issue of the Federal Register for July 20, 1999, 64 F.R. 38825)

Foundations Status of Certain Organizations

Announcement 99-85

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Lingua Africa Inc., Dallas, TX
Lion P A W Booster Club, Riverside, CA
Lions Club of Chanhassen Foundation, Chanhassen, MN
Literacy Volunteers of Coconino County, Flagstaff, AZ
Lithuanian Orphanage Fund Inc., Torrington, CT
Little Jewels Day Care Inc., Brooklyn, NY
Little Rock Wind Symphony Inc., Little Rock AR
Littlefield Historic Preservation Inc., Littlefield, TX
Live Poets Society, Washington, ME
Long Island Toy Lending Center for Children With Disabilities Inc., Farmingdale, NY
Louisiana Assistance Program Inc., Grambling, LA
Louisiana Development Partnerships Inc., Baton Rouge, LA
Loving Food Resources, Asheville, NC

Luzerne County Cultural Council Inc.,
 Wilkes Barre, PA
 Madison County Step Ahead Council
 Inc., Anderson, IN
 Magnet Schools of Texas Inc., Bryan, TX
 Main Street Singers Student Parent
 Group, Los Altos, CA
 Main Street Watsonville, Watsonville, CA
 Maine Bioethics Network, Bar Harbor,
 ME
 Maine Education Council for Aviation
 Aerospace, Falmouth, ME
 Manchester United Soccer Club Inc.,
 Manchester, NH
 Mandarin Middle School Band Booster
 Inc., Jacksonville, FL
 Manhattan Wind Quintet, New York, NY
 Manna Ministry, Indianapolis, IN
 Marina High School Educational
 Foundation, Huntington Beach, CA
 Mary Lee Maintenance Inc., Austin, TX
 Maryland Alliance Against Family
 Violence, Baltimore, MD
 Mayor Smiths Private Sector Survey Inc.,
 Boca Raton, FL
 Meacham Park Community Resource
 Center, Kirkwood, MO
 Med Traum Inc., Thayer, MO
 Medicine Horse Riding Center,
 Minneapolis, MN
 Megumi PTA 6 15 10, Tacoma, WA
 Mid-America Artists Showcase Inc.,
 Wichita, KS
 Middlesex Health Services Inc.,
 Middlesex, NC
 Midway Fellowship Club, Chicago, IL
 Midwest Badminton Association, Mount
 Prospect, IL
 Midwest Nursing Research Society Inc.,
 Indianapolis, IN
 Millcreek-West Unity Area Foundation
 Inc., W Unity, OH
 Minerva International Inc., Scottsdale,
 AZ
 Minnesota, DBAE Consortium, St. Paul,
 MN
 Mississippi County Arkansas Rape Crisis
 Inc., Blytheville, AR
 Missouri 1st Vote Foundation, Jefferson
 City, MO
 Mobile Pregnancy Unit Inc., Port St.
 Lucie, FL
 Monsignor Neagle Apartments Inc.,
 Boston, MA
 Moon Lake Lodge and Gardens Inc.,
 New Port Richey, FL
 Morrison County Volunteer Network,
 Little Falls, MN
 Mount Pleasant Residence Council, New
 Britain, CT
 Moving On Coalition, Columbia, MO
 Murray County Family Circle Inc.,
 Chatsworth, GA
 Murrow Media Foundation Inc.,
 Brooklyn, NY
 Muse Theatre Inc., New York, NY
 Museo Guadalupe Aztlan, Houston, TX
 Music Ministers of Jesus Inc., Orange
 Park, FL
 Nabs New York, New York, NY
 Naranja Residence Association Inc.,
 Miami, FL
 Nashville Vietnamese Veterans
 Association, Nashville, TN
 National Association of Mothers Centers
 Inc., Hempstead, NY
 National Black Science Student Alumni
 Group Inc., Brooklyn, NY
 National Council on Alcoholism & Drug
 Dependence, Palm Springs, CA
 National Educational Consortium Inc.,
 Kensington, MD
 National Educational Resource Institute,
 New Rochelle, NY
 National Parents Outreach Network,
 Clemmons, NC
 Neodata Employee Disaster Fund, Des
 Moines, IA
 New Choices Program Inc., Dayton, OH
 New City Trust Inc., Homestead, FL
 New Hampshire Feminist Connection,
 Concord, NH
 New Life Center, Lexington, SC
 New Life Residential Center Inc.,
 Hamburg, NY
 New Urban Vision Inc., Philadelphia,
 PA
 New Visions Economic Development
 Corporation, Homestead, FL
 New Water Foundation, Wheaton, IL
 Newark Neighborhood Inc., Newark, NJ
 Newberry County Commission on
 Alcohol and Drug Abuse, Newberry,
 SC
 Newburyport Youth Basketball League
 Inc., Newburyport, MA
 Newton Education Foundation Inc.,
 Covington, GA
 NIA Investment Corporation, Dover, DE
 Night of Stars Inc., Fort Myers, FL
 Noel Singers Brooklyn Youth Arts
 Ensemble Inc., Brooklyn, NY
 Norfolk Community Trust Exempt Fund,
 Norfolk, VA
 North Alabama Center for Educational
 Excellence Inc., Huntsville, AL
 North Alabama Childrens Charity Inc.,
 Fort Payne, AL
 North American Youth Hockey
 Foundation, Inc., Melville, NY
 North Central District Aids Coalition
 Inc., Bellefonte, PA
 North East Central Durham Economic
 Reinvestment Inc., Durham, NC
 North-Tartan A A U Girls Basketball
 Booster Club, Oakdale, MN
 North Texas Express Soccer Club Inc.,
 Richardson, TX
 Northern Educational Partnership,
 Presque Isle, ME
 Northern Virginia Choral Alliance,
 Annandale, VA
 Northwest Alumnae Association, Seattle,
 WA
 Northwest Genesis Community,
 Beaverton, OR
 Northwest Worklink Inc. Chicago, IL
 NTSW Foundation, Skokie, IL
 NVCSS Wilshire Drive Housing Inc.,
 Redding, CA
 Oak Leaf Club Inc., Iola, KS
 Oak View Parent Teacher Organization,
 Fort Wayne, IN
 Oceanside Rotary Charities Inc., Neptune
 Beach, FL
 Oklahoma Crime Victims Centre Inc.,
 Shawnee, OK
 Oklahoma Entertainment Hall of Fame
 Foundation, Tulsa, OK
 Olympia Foundation for Education,
 Stanford, IL
 On a Mission, Pittsburgh, PA
 Oncara, Brandon, VT
 Onesimus Evangelistic Ministries Inc.,
 Orlando, FL
 Oneway Productions Inc., Grand Prairie,
 TX
 Operation Win Inc., Houston, TX
 Orange High Gradnite 93, Orange, CA
 Oro Grande Elementary School Parent-
 Teacher Advisory Committee, Lake
 Havasu City, AZ
 Ouachita County Youth Aid, Camden, AR
 Ourpeople Entrepreneur Center, New
 York, NY
 Outside Chance of Georgia Inc.,
 Marietta, GA
 P T Barnum Tenants Association Inc.,
 Bridgeport, CT
 Outdoor School Partners & Alumni
 Assisting With Longterm Support,
 Hillsboro, OR
 Paducah-McCracken County Pride Inc.,
 Paducah, KY

Paducah Tilghman High School Band Booster Association, Paducah, KY	Planet Earths Environment Inc., Upland, CA	Quality Educational Scholastic Trust Inc., Pittsfield, MA
Pamlico Hurricanes Booster Club Inc., Oriental, NC	Pocomoke Occohannock Tribal Association Inc., Salisbury, MD	Quaystone Concert Series Inc., Marquette, MI
Parent Involvement Project Inc., Springfield, MA	Poly-Band Boosters Corp, Riverside, CA	Queens College Alumni Association-New York Chapter, Brooklyn, NY
Parents Advocating Challenging Education, Colorado Springs, CO	Positive Vision Theater, Columbus, OH	Queens Parents Resource Center Inc., Queens Village, NY
Parkway Child Care Inc., Greenwich, CT	Positively HIV Inc., Lemoyne, PA	Quest South Florida Inc., Miami, FL
Pendergrass Institute for the Musical and Performing Arts, Penn Valley, PA	Prevent Autism Now, Leominster, MA	Queue Theatre Company Inc., Marion, NY
Penn Manor Community Center Foundation, Lancaster, PA	Prevention Point Philadelphia Inc., Philadelphia, PA	Quincy Child Development Center, Quincy, CA
Pennington Music Festival Inc., Pennington, NJ	Prism Group Inc., East Windsor, NJ	If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or de- termination letter with the revised classi- fication as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as pro- vided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised clas- sification of foundation status in the Inter- nal Revenue Bulletin.
Penobscot Valley Ice Sports Inc., Brewer, ME	Project Big Heart Association Inc., Culpeper, VA	
People Rededicated in Downtown Efforts Inc., Spruce Pine, NC	Project Stamp Inc., Atlanta, GA	
People United Exclusively by Long Term Objectives, Dixon, CA	Project Success Through Opportunity Achievement and Responsibility, Greenville, NC	
Perry County Casa, New Bloomfield, PA	Project Unicycle Inc., Brooklyn, NY	
PHS Renaissance Booster Club, Parsons, KS	Promoting a Drug Free Community in Posey County Inc., Mt. Vernon, IN	
Piedmont Triad Center for Advanced Manufacturing Inc., Greensboro, NC	Prospect Hall Athletic Association, Frederick, MD	
	Psychobioenergy Foundation Inc., New York, NY	
	Public Defender Services of Knox County, Knoxville, TN	
	Quality Care for Kids, Novato, CA	

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it ap-

plies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C.—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.

E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contribution Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign Corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.

PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statements of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 1999–1 through 1999–26 will be found in Internal Revenue Bulletin 1999–27, dated July 6, 1999.

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¹ A cumulative finding list for previously published items mentioned in Internal Revenue Bulletins 1999–1 through 1999–26 will be found in Internal Revenue Bulletin 1999–27, dated July 6, 1999.

Notes

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